

FORM CT-709 EXT

Application For Extension of Time to File Connecticut Gift Tax Return

**CT-709 EXT
CALENDAR YEAR**

▶ 19 _____

IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION

TAXPAYER (Please Type or Print)	Donor's First Name and Middle Initial ▶		Last Name ▶	Social Security Number ____ : ____ : ____
	Address ▶		Number and Street ▶	PO Box ▶
	City or Town ▶		State	ZIP Code
Date Received (FOR DEPARTMENT USE ONLY)				

THIS IS NOT AN EXTENSION OF TIME TO PAY ANY AMOUNT OF TAX — PENALTIES AND INTEREST MAY APPLY. (SEE INSTRUCTIONS)
AN EXTENSION GRANTED BY THE INTERNAL REVENUE SERVICE DOES NOT AUTOMATICALLY EXTEND THE CONNECTICUT FILING DATE.

I request a six-month extension of time to file a Connecticut Gift Tax Return for calendar year _____ .

If the donor died during the year that the gifts were made, enter the date of death ▶ _____ .

I have requested a federal extension using federal Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, for calendar year 19____; or I have requested an extension of time to file the federal gift tax return by writing to the district director or service center of the Internal Revenue Service for my area. ☐ YES ☐ NO

If **NO**, the reason for the Connecticut extension is: _____

– YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED –

1. Total Connecticut gift tax liability for **19**____ (You may estimate this amount) ▶

1.		
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NOTE: You must enter an amount in the box provided. If you do not expect to owe tax, enter zero (0).

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES.

Write the donor's Social Security Number and "19 ____ Form CT-709 EXT" on the check or money order.

Mail to: State of Connecticut
Department of Revenue Services
PO Box 2978
Hartford CT 06104-2978

DECLARATION: I declare under the penalty of false statement that I have examined this application and, to the best of my knowledge and belief, it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.) Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature of Donor		Date	Telephone Number ()
	Paid Preparer's Signature		Date	Federal Employer ID Number
	Firm Name and Address			

Form CT-709 EXT Instructions

Purpose

Use **Form CT-709 EXT** to request a six-month extension to file a Connecticut Gift Tax Return. It will not be necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 4868 or if you have written a letter to the district director or to the Internal Revenue Service Center for your area.

If federal Form 4868 was not filed, the donor can apply for a six-month extension to file a Connecticut Gift Tax Return, provided there is reasonable cause for the request.

Form CT-709 EXT *only extends the time to file your Connecticut Gift Tax Return. Form CT-709 EXT does not extend the time to pay your gift tax.*

To request a Connecticut filing extension you **must** complete **Form CT-709 EXT** in its entirety, file it by the due date of the return, and pay the amount shown on Line 1. **You will be notified only if your extension request is denied.**

NOTE: Form CT-709 cannot be filed as a joint return with your spouse. However, a married couple may elect to "gift split." If the spouses elect to gift split, the donor spouse and the consenting spouse must **each** file separate gift tax returns unless the conditions in **either** Exception 1 or Exception 2 below are met.

If the conditions in either Exception 1 or 2 are met, only the donor spouse must file a return and the consenting spouse must attest to his or her election to gift split on the donor spouse's return.

Exception 1 - During the calendar year:

- Only **one** spouse (the donor spouse) made any gifts; **and**
- The total value of these gifts to each third-party donee does not exceed \$20,000; **and**
- All of these gifts are present interests.

Exception 2 - During the calendar year:

- Only **one** spouse (the donor spouse) made gifts of more than \$10,000 but not more than \$20,000 to any third-party donee; **and**
- The only gifts made by the other spouse (the consenting spouse) were gifts of not more than \$10,000 to third-party donees other than those to whom the donor spouse made gifts; **and**
- All of the gifts made by both spouses are present interests.

Penalty and Interest

In general, penalty and interest apply to any portion of the tax that is not paid on or before the original due date of the return. Interest will be computed on the underpayment of tax at the rate of 1% (.01) per month or fraction thereof computed from the statutory due date to the date of payment.

Late Payment Penalty: The penalty for underpayment of tax is 10% (.10) of such amount due or \$50, whichever is greater.

Late Filing Penalty: In the event that no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

When To File Form CT-709 EXT

This extension request is due on or before the original due date for filing your Connecticut Gift Tax Return. Generally this extension request must be filed on or before April 15 annually for gifts made during the preceding calendar year. If the donor of the gifts died during the year in which the gifts were made, the due date for filing **Form CT-709 EXT** is the earlier of the due date, with extensions, of the donor's federal Estate Tax Return (Form 706) or April 15 of the year following the calendar year in which the gifts were made.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Required Information

Calendar Year - Enter the calendar year in which the gifts were made.

Name, Address, and Social Security Number - Enter the donor's name, address, and Social Security Number.

Signature

This form must be signed by the donor. However, if a donor is unable, by reason of illness, absence or other good cause, to sign a request for an extension, any person standing in a close personal or business relationship (including attorneys, accountants and enrolled agents) to the donor may sign the request on his or her behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the donor and the relationship existing between the donor and the signer.

Others Who May Sign

Anyone with a signed Power of Attorney on file may sign on your behalf.

Paid Preparer Information

Anyone you pay to prepare your return must sign it by hand in the space provided; signature stamps are not acceptable. The preparer's Federal Employer Identification Number, firm name and firm address must also be entered in the space provided.

Mailing Your Return

Retain a copy of this return for your records.

Mail to: State of Connecticut
Department of Revenue Services
PO Box 2978
Hartford CT 06104-2978